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09/975,217	10/11/2001	William T. Wilkinson	WIL-100US	7802

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RATNERPRESTIA

P.O. BOX 1596

WILMINGTON, DE 19899

EXAMINER

FISCHER, ANDREW J

ART UNIT	PAPER NUMBER
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3627

DATE MAILED: 12/15/2004

Please find below and/or attached an Office communication concerning this application or proceeding.

Office Action Summary

Application No.

09/975,217

Applicant(s)

WILKINSON, WILLIAM T.

Examiner

Andrew J. Fischer

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-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --
Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If the period for reply specified above is less than thirty (30) days, a reply within the statutory minimum of thirty (30) days will be considered timely.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

Status

- 1) ☒ Responsive to communication(s) filed on 08 November 2004.
- 2a) ☐ This action is **FINAL**. 2b) ☒ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

Disposition of Claims

- 4) ☒ Claim(s) 1 is/are pending in the application.
- 4a) Of the above claim(s) _____ is/are withdrawn from consideration.
- 5) ☐ Claim(s) _____ is/are allowed.
- 6) ☒ Claim(s) 1 is/are rejected.
- 7) ☐ Claim(s) _____ is/are objected to.
- 8) ☐ Claim(s) _____ are subject to restriction and/or election requirement.

Application Papers

- 9) ☐ The specification is objected to by the Examiner.
- 10) ☐ The drawing(s) filed on _____ is/are: a) ☐ accepted or b) ☐ objected to by the Examiner.
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

Priority under 35 U.S.C. § 119

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All b) ☐ Some * c) ☐ None of:
- ☐ Certified copies of the priority documents have been received.
 - ☐ Certified copies of the priority documents have been received in Application No. _____.
 - ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

* See the attached detailed Office action for a list of the certified copies not received.

Attachment(s)

- 1) ☒ Notice of References Cited (PTO-892)
- 2) ☐ Notice of Draftsperson's Patent Drawing Review (PTO-948)
- 3) ☐ Information Disclosure Statement(s) (PTO-1449 or PTO/SB/08)
Paper No(s)/Mail Date _____.
- 4) ☐ Interview Summary (PTO-413)
Paper No(s)/Mail Date. _____.
- 5) ☐ Notice of Informal Patent Application (PTO-152)
- 6) ☐ Other: _____.

DETAILED ACTION

Continued Examination Under 37 C.F.R. §1.114

1. A request for continued examination (“RCE”) under 37 C.F.R. §1.114, including the fee set forth in 37 C.F.R. §1.17(e), was filed in this on November 8, 2004. This application was under a final rejection (the First Final Office Action, mailed May 3, 2004) and is therefore eligible for continued examination under 37 C.F.R. §1.114. Because the fee set forth in 37 C.F.R. §1.17(e) has been timely paid, the finality in the previous First Final Office Action has been withdrawn pursuant to 37 C.F.R. §1.114.

Acknowledgements

2. In accordance with the RCE noted above, Applicant’s amendment filed November 8, 2004 is acknowledged. Accordingly, claim 1 remains pending.

3. All references in this Office Action to the capitalized versions of “Applicant” refers specifically the Applicant of record. References to lower case versions of “applicant” or “applicants” refers to any or all patent “applicants.” Unless expressly noted otherwise, references to “Examiner” in this Office Action refers to the Examiner of record while reference to or use of the lower case version of “examiner” refers to examiner(s) generally.

4. This application in an image file wrapper (“IFW”) application. Applicant’s response is therefore broken down before being placed into the IFW system (*i.e.* claims, remarks, drawings, etc. are separated and independently scanned). To ensure proper handling by he Examiner, the Examiner highly recommends Applicant place the application serial no (*e.g.* 06/123,456) in a

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header or footer (or other appropriate area) of *each* page submitted. At the very least, the Examiner highly recommends this practice for all pages listing the claims.

5. This Office Action is written in OACS. Because of this, the Examiner is unable to control formatting, paragraph numbering, font, spelling, line spacing, and/or other word processing issues. The Examiner sincerely apologizes for these errors.

Claim Rejections - 35 USC §112 2nd Paragraph

6. The following is a quotation of the 2nd paragraph of 35 U.S.C. §112:

The specification shall conclude with one or more claims particularly pointing out and distinctly claiming the subject matter which the applicant regards as his invention.

7. Claim 1 is rejected under 35 U.S.C. §112, 2nd paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention.

a. In claim 1, it is unclear if “mark” refers to ‘trademark’ or some other type of mark.

b. Also in claim 1, it is unclear if the subelements (i-v) in section (c) are conjunctive or disjunctive. In other words, must only one (1) of the subelements (i-v) be present for anticipation/infringement or must all five (5) elements (*i.e.* subelements (i-v)) be present for anticipation/infringement.

c. Finally, the term “relevant financial data” in claim 1 is indefinite since neither a competitor nor one of ordinary skill in the art can adequately determine the metes and bounds of “relevant financial data” since “relevant” is subjective to the user. If “the claims at issue here are not sufficiently precise to permit a potential competitor to

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determine whether or not he is infringing, . . . the claims are invalid for failure to satisfy the “definiteness” requirement of section 112, second paragraph. *Morton Int’l, Inc. v. Cardinal Chem. Co.*, 5 F.3d 1464, 1470, 28 USPQ2d 1190, 1195 (Fed. Cir. 1993) (citations omitted).

Claim Rejections - 35 USC §102

8. The following is a quotation of the appropriate paragraphs of 35 U.S.C. §102 that form the basis for the rejections under this section made in this Office Action:

A person shall be entitled to a patent unless –

(a) the invention was known or used by others in this country, or patented or described in a printed publication in this or a foreign country, before the invention thereof by the applicant for a patent.

(b) the invention was patented or described in a printed publication in this or a foreign country or in public use or on sale in this country, more than one year prior to the date of application for patent in the United States. . . .

(e) the invention was described in (1) an application for patent, published under section 122(b), by another filed in the United States before the invention by the applicant for patent or (2) a patent granted on an application for patent by another filed in the United States before the invention by the applicant for patent, except that an international application filed under the treaty defined in section 351(a) shall have the effects for purposes of this subsection of an application filed in the United States only if the international application designated the United States and was published under Article 21(2) of such treaty in the English language.

9. Claim 1, as understood by the Examiner, is rejected under 35 U.S.C. §102(e) as being anticipated by Donner (U.S. 6,154,725(“Donner ‘725”). Donner discloses the claimed invention including evaluating the various IP assets; and the financial statements (inherent).

Claim Rejections - 35 USC §103

10. The following is a quotation of 35 U.S.C. §103(a) which forms the basis for all obviousness rejections set forth in this Office Action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person

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having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

11. Claim 1 as understood by the Examiner, is also rejected under 35 U.S.C. §103(a) as being unpatentable over Pavri's Valuation of Intellectual Property Assets ("Pavri") in view of Horngren et. al.'s Introduction to Financial Accounting, Revised 3rd Ed ("Horngren"). As noted in the previous office actions¹, Pavri discloses the claimed invention including determining the validity of each asset (table 10 expressly states assets are either "active" or "inactive", see also page 12 noting that a factor of economic life is "challenges of patent validity brought about by competitors"); inspecting documentation (e.g. looking at the trademark, patent, or other document representing the IP); issuing an opinion describing the IP asset and corresponding tangible value in accordance with generally accepted accounting principles (inherent in issuing the report describing the value of the IP).

Pavri does not directly disclose issuing an opinion certifying that the one or more IP assets and corresponding tangible values are fairly stated in accordance with generally accepted accounting principles. The Examiner finds that balance sheets and income statements fairly state assets and/or corresponding tangible values of the assets in accordance with general generally accepted accounting principles. Evidence to support this includes Horngren.

Therefore, it would have been obvious to a person having ordinary skill in the art at the time the invention was made to modify Pavri as taught by Horngren and include issuing the report described in Pavri as part of e.g. an income statement, annual balance sheet, or annual corporate report.

¹ The previous Office Action mailed May 3, 2004 and August 15, Paragraph No. 2.

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12. Claim 1 is alternatively rejected under 35 U.S.C. §103(a) as being unpatentable over Donner '725 in view of Horngren.² It is the Examiner's principle position that the claims are anticipated by Donner '725 because financial statements such as balance sheet(s) are inherent in any corporation.

However if not inherent, it would have been obvious to a person having ordinary skill in the art at the time the invention was made to modify Donner '725 as taught by Horngren to include the income statement and balance sheet. Such a modification would have allowed shareholders to properly evaluate the value of the corporation.

13. The Examiner concludes that Applicant has decided not to be his own lexicographer by not indicating and defining claim limitations to have meanings other than their ordinary and accustomed meanings. To support this position, the Examiner relies on the following factual findings. First and as noted in the previous Office Action,³ the Examiner has carefully reviewed the specification and prosecution history and can not locate any lexicographic definition(s). Second, the Examiner finds that not only has Applicant not pointed to definitional statements in his specification or prosecution history, Applicant has also not pointed to a term or terms in a claim with which to draw in those statements⁴ with the required clarity, deliberateness, and

² See MPEP §2112 expressly authorizing alternative §102/§103 rejections when the question of inherency is present in the anticipation rejection.

³ See the Examiner's previous Office Action mailed May 3, 2004, Paragraph No. 6.

⁴ "In order to overcome this heavy presumption in favor of the ordinary meaning of claim language, it is clear that a party wishing to use statements in the written description to confine or otherwise affect a patent's scope must, *at the very least*, point to a term or terms in the claim with which to draw in those statements. [Emphasis added.]" *Johnson Worldwide Assocs. v. Zebco Corp.*, 175 F.3d 985, 989, 50 USPQ2d 1607, 1610 (Fed. Cir. 1999).

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precision.⁵ Third, after receiving express notice in the previous Office Action of the Examiner's position that lexicography is not invoked,⁶ Applicant has not pointed out the "supposed errors" in the Examiner's position regarding lexicography invocation in accordance with 37 C.F.R. §1.111(b) (*i.e.* Applicant has not argued lexicography is invoked). Finally and to be sure of Applicant's intent, the Examiner also notes that Applicant has declined the Examiner's express invitation⁷ to be his own lexicographer.⁸ Accordingly and for due process purposes, the Examiner gives notice that for the remainder of the examination process (and unless expressly noted otherwise by the Examiner), the heavy presumption in favor of the ordinary and accustomed meaning is not overcome; the claims therefore continue to be interpreted with their "broadest reasonable interpretation" *In re Morris*, 127 F.3d 1048, 1054, 44 USPQ2d 1023, 1027 (Fed. Cir. 1997).⁹ The Examiner now relies heavily and extensively on this

⁵ "The patentee's lexicography must, of course, appear 'with reasonable clarity, deliberateness, and precision' before it can affect the claim." *Renishaw PLC v. Marposs Societa' per Azioni*, 158 F.3d 1243, 1249, 48 USPQ2d 1117, 1121 (Fed. Cir. 1998) citing *In re Paulsen*, 30 F.3d 1475, 1480, 31 USPQ2d 1671, 1674 (Fed. Cir. 1994).

⁶ See again the Examiner's previous Office Action, , Paragraph No. 6.

⁷ *Id.*

⁸ The Examiner's requirements on this matter were reasonable on at least two separate and independent grounds. First, the Examiner's requirements were simply an express request for clarification of how Applicant intend his claims to be interpreted so that lexicography (or even an *attempt* at lexicography) by Applicant was not inadvertently overlooked by the Examiner. Second, the requirements were reasonable in view of the USPTO's goals of compact prosecution, productivity with particular emphasis on reductions in both pendency and cycle time, and other goals as outlined in the USPTO's The 21st Century Strategic Plan, February 3, 2003 available at www.uspto.gov/web/offices/com/strat21/index.htm (last accessed December 12, 2004).

⁹ See also *In re Bass*, 314 F.3d 575, 577, 65 USPQ2d 1156, 1158 (Fed. Cir. 2002) ("In examining a patent claim, the PTO must apply the broadest reasonable meaning to the claim language, taking into account any definitions presented in the specification. Words in a claim

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interpretation.¹⁰ Unless expressly noted otherwise by the Examiner, the preceding claim interpretation principles in this paragraph apply to all examined claims currently pending.

14. It is the Examiner's position that Applicant has decided not to claim any product-by-process claim(s).

Response to Arguments

15. Applicant's arguments filed November 15, 2004 have been fully considered but they are not persuasive.

What is Known to Those of Ordinary Skill in this Art

16. Applicant argues that "[n]onetheless, even without being able to review the Horngren reference in detail, the reality is that unscrupulous companies (i.e. Enron) sometimes do not fairly state assets and corresponding tangible values, which is why audits, generally, are performed."¹¹ Because of Applicant's statement, the Examiner's has now provided Applicant with a full version of Horngren.

17. Moreover, while the Examiner agrees that unscrupulous companies such as the Eron Corporation sometimes misstate assets and corresponding tangible values, the Examiner is not

are to be given their ordinary and accustomed meaning unless the inventor chose to be his own lexicographer in the specification") (citations omitted); *In re Etter*, 756 F.2d 852, 858, 225 USPQ 1, 5 (Fed. Cir. 1985) (en banc); and MPEP §§ 2111 and 2111.01.

¹⁰ See 37 C.F.R. §1.104(c)(3) which states in part: "the examiner may rely upon admissions by applicant . . . as to *any matter* affecting patentability [Emphasis added.]"

¹¹ Applicant's "Remarks/Arguments" filed November 15, 2004, Page 4, ¶5.

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relying on the Enron corporations of the world. Instead, the Examiner is relying on companies and corporations that do in fact *properly* report their tangible values.

18. Applicant goes on to state that he is claiming the step of “issuing an opinion certifying that the IP assets and corresponding tangible values are fairly stated” and that such opinions are not known to one of ordinary skill in the art. The Examiner finds this argument unpersuasive. In fact, the Examiner finds that such extraordinary arguments by Applicant indicative of Applicant’s level of skill in the art.

19. For example, Horngren expressly teaches that a Certified Public Accountants (“CPA”) “certifies” financial statements in the form of an “independent opinion.”¹² In fact, Horngren goes on to state that the textbook explores what is meant by “present fairly.” The Examiner therefore finds that such opinions are routine for U.S. corporations.

20. Regarding Applicant’s comments that the “Applicant does not have sufficient information to evaluate the representations made in the Office Action,”¹³ the Examiner has now provided Applicant with a complete copy of Horngren. If Applicant actually needs an itemized listing of what Horngren teaches, the Examiner recommends Applicant read the section in Horngren titled “Contents” beginning on page vii.

Lexicography

21. Applicant’s response regarding lexicography is acknowledged. While the Examiner respectfully disagrees, Applicants’ traversal is noted for the record.

¹² See Horngren, pp 6 and 7.

¹³ Applicant’s “Remarks/Arguments” filed November 15, 2004, Page 4, ¶5.

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22. First, the Examiner has never *required* Applicant to be his own lexicographer. It is Applicant's burden to define their invention, not the Examiner's.¹⁴ In complying this burden, Applicant is reminded that it is Applicants—and *not* the Examiner—who drafted the claims, specification, and drawings and it is therefore *Applicant* who must decide whether or not to be their own lexicographer.¹⁵ Along the same line of reasoning, whether or not Applicant chose this or that particular method of claim construction (*e.g.* lexicography or perhaps 35 U.S.C. §112 6th paragraph) is also completely within Applicant's discretion.

23. Second, Applicant is reminded that claim terminology is fixed upon filing. See *Middleton Inc. v. Minnesota Mining and Manufacturing Co.*, 311 F.3d 1384, 1389, 65 USPQ2d 1138, 1142 (Fed. Cir. 2002) ("The meaning of a patent term, however, is not subject to revision . . . The meaning of patent terms depends on the usage of those terms in context by one of skill in the art *at the time of application*. [Emphasis added.]"); *Wiener v. NEC Elecs., Inc.*, 102 F.3d 534, 539, 41 USPQ2d 1023, 1027 (Fed. Cir. 1996) ("Ultimately, a court must construe the claim language according to the standard of what those words would have meant to one skilled in the art *as of the application date*. [Emphasis added.]")(overruled on other grounds in *Cybor Corp. v. FAS Techs., Inc.*, 138 F.3d 1448, 1454-55, 46 USPQ2d 1169, 1173 (Fed. Cir. 1998) (en banc)); *Plant Genetic Systems N.V. v. DeKalb Genetics Corp.*, 315 F.3d 1335, 1345, 65 USPQ2d 1452, 1460 (Fed. Cir. 2003)("We hold that the district court did not ignore the plain meaning of the

¹⁴ *In re Morris*, 127 F.3d at 1056, 44 USPQ2d at 1029 (quoting 35 U.S.C. §112 2nd paragraph, "It is the applicants' burden to precisely define the invention, not the PTO's.").

¹⁵ See *e.g. Lear Siegler, Inc. v. Aeroquip Corp.*, 733 F.2d 881, 221 USPQ 1025, 1031 (Fed. Cir. 1984) (noting that "It is the inventor applying for a patent who is permitted to be his own lexicographer," not the examiner).

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claims, but properly gave objective meaning to them as they were understood *at the time the patent application was filed*. [Emphasis added.]”); *Kopykake Enterprises Inc. v. Lucks Co.*, 264 F.3d 1377, 1383, 60 USPQ2d 1124, 1127 (Fed. Cir. 2001) (“[W]hen a claim term understood to have a narrow meaning when the application is filed later acquires a broader definition, the literal scope of the term is limited to what it was understood to mean at the time of filing.”); and *In re Bass*, 314 F.3d 575, 577-78, 65 USPQ2d 1156, 1158 (Fed. Cir. 2002) (noting that “Bass chose to define ‘motorized sports boat’ in the specification. He cannot change or modify that definition on appeal.”).

24. So once an applicant files his or her specification, the meaning of *all* claim terms—both lexicographic and non-lexicographic—are fixed. While the meaning may be ‘uncovered,’ ‘corralled,’ or ascertained during either ex parte examination or inter partes litigation,¹⁶ the meaning of claim terms nevertheless remains fixed. It is self evident that failure to construe a claim during either ex parte examination or inter partes litigation does not change the fact that the meaning of claim terms is fixed upon filing. And terms or definitions that actually *change* claim meaning by their inclusion *after* the filing date of the application are improper under either 35 U.S.C. §112 1st paragraph and/or 35 U.S.C. §132 since it is axiomatic that any *change* from an initial meaning would clearly constitute new matter.

¹⁶ See e.g. *Jack Gluttman, Inc. v. Kopykake Enterprises, Inc.*, 302 F.3d 1352, 1360, 64 USPQ2d 1302, 1307 (Fed. Cir. 2002) (“Where, as here, the patentee has clearly defined a claim term, that definition usually is dispositive; it is the single best guide to the meaning of a disputed term.”).

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25. Third, the Examiner recognizes that drafting patent applications is a complicated process requiring the drafter to consider many complex issues.¹⁷ However this does not relieve the drafter of deciding whether or not to be their own lexicographer and if affirmative, unequivocally stating those definitions in the specification. Such definitions and associated issues must be contemplated *prior to* filing the patent application. See *Intellicall, Inc. v. Phonometrics, Inc.*, 952 F.2d 1384, 21 USPQ2d 1383 (Fed. Cir. 1992) noting that for lexicography and quoting *Lear*, “the place to do so is in the specification of the inventor’s application, and the time to do so is *prior to* that application acquiring its own independent life as a technical disclosure through its issuance as a United States patent. [Emphasis added.]” *Intellicall*, 952 F.2d at 1388, 21 USPQ2d at 1386.

26. Applicant is also reminded that the USPTO has the authority to set reasonable deadlines or requirements. “The PTO is the administrative agency that is ‘responsible for the granting and issuing of patents’ 35 U.S.C. §2 (2000). Like other administrative agencies, the PTO may impose reasonable deadlines and requirements on parties that appear before it. The PTO has inherent authority to govern procedure before the PTO, and that authority allows it to set reasonable deadlines and requirements for the prosecution of applications.” *In re Bogese*, 303 F.3d 1362, 1367-68, 64 USPQ2d 1448, 1452 (Fed. Cir. 2002) (footnote omitted). Although *Bogese* concerned latches, the concept of imposing reasonable deadlines and requirements upon

¹⁷ See *e.g. Johnson & Johnston Associates*, 285 F.3d at 1069, 62 USPQ2d at 1241, Newman, J., dissenting (“Patentees often must draw lines in order to claim their invention with specificity.”).

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applicants is pervasive at the USPTO and is generally accepted as a requirement of 37 C.F.R. §1.111(b).¹⁸

27. Having established that claim terms are fixed upon filing, that Applicant is the master of his domain, and that the USPTO can set reasonable deadlines or requirements, the Examiner has simply required that if Applicant *knew of or intended* to be his own lexicographer, the Examiner respectfully requested that they point it out now. After the Examiner has brought this issue to Applicant's attention and after the Examiner has shown reliance on the *lack* of lexicographic definition(s) to interpret the claims, Applicant's continued failure to point out any *known* lexicographic definition(s) would be a violation of 37 C.F.R. §1.111(b), and perhaps, Applicant's duty of candor and good faith under 37 C.F.R. §1.56 which states in part: "(a) ... Each individual associated with the filing and prosecution of a patent application has a duty of candor and good faith in dealing with the Office" In any event, one point however is clear, such comments by Applicant unmistakably confirm that Applicant has received express notice of the Examiner's factual findings and legal conclusions regarding lexicography invocation and has been given the opportunity to defend against the noticed liabilities.

¹⁸ For additional guidance on how the USPTO interprets 37 C.F.R. §1.111(b) see *e.g.*: MPEP §818.03(a) quoting §1.111(b) and noting that applicant is required to point out the supposed errors in the next response by stating *why* the Examiner's position regarding restriction is *substantively* incorrect in order to preserve his or her right to petition; MPEP §2144.03 regarding Official Notice noting that traversal must be made in applicant's *next response*. "A seasonable challenge constitutes a demand for evidence made as soon as practicable during prosecution. Thus, applicant is charged with rebutting the well know statement *in the next reply* after the Office action in which the well known statement is made. [Emphasis added.]" Failure to seasonable challenge the official noticed statement *in the very next response* means the statement is interpreted as admitted prior art; and *In re Goodman*, 3 USPQ2d 1866, 1871 (ComrPats 1987)

Conclusion

28. References considered pertinent to Applicant's disclosure are listed on form PTO-892.

29. The following two (2) citations to the Manual of Patent Examining Procedure ("MPEP") apply to this Office Action: MPEP citations to Chapters 100, 200, 500, 600, 700, 1000, 1100, 1300, 1400, 1500, 1700, 1800, 2000, 2100, 2200, 2500, 2600, and 2700 are from the MPEP 8th Edition, Rev. 2, May 2004. All remaining MPEP citations are from MPEP 8th Edition, August 2001.

30. Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free).

31. Also in accordance with *In re Lee*, 277 F.3d 1338, 1344-45, 61 USPQ2d 1430, 1434-35 (Fed. Cir. 2002), the Examiner finds that the reference Introduction to Financial Accounting, Revised 3rd Ed. by Charles T. Horngren et. al. is additional evidence of what is basic knowledge or common sense to one of ordinary skill in this art. Horngren describes basic financial and managerial accounting practices. The reference is cited in its entirety. Moreover, because of the reference's basic content, because the reference is a textbook for introductory accounting course that presupposes no prior knowledge of accounting, and after further review of the entire record including the prior art now of record in conjunction with the factors as discussed in MPEP

noting the examiners have no authority to waive 37 C.F.R. §1.111(b) and that an applicant is

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§2141.03 (where practical), the Examiner finds that Horngren is primarily directed towards those of low skill in this art. Because Horngren is directed towards those of low skill in this art, the Examiner finds that one of ordinary skill in this art must—at the very least—be aware of and understand the knowledge and information contained within Horngren.

32. In accordance with the USPTO's goals of customer service, compact prosecution, and reduction of cycle time, the Examiner has made every effort to clarify his position regarding claim interpretation and any rejections or objections in this application. Furthermore, the Examiner has again provided Applicants with notice—for due process purposes—of his position regarding his factual determinations and legal conclusions. The Examiner notes and thanks Applicant for his "Remarks" (beginning on page 4) traversing the Examiner's positions on various points. If Applicant disagrees with any additional factual determination or legal conclusion made by the Examiner in this Office Action whether expressly stated or implied,¹⁹ the Examiner respectfully reminds Applicant to properly traverse the Examiner's position(s) in accordance with 37 C.F.R. §1.111(b) in his next properly filed response. By addressing these issues now, matters where the Examiner and Applicant agree can be eliminated allowing the Examiner and Applicant to focus on areas of disagreement (if any) with the goal towards allowance in the shortest possible time. If Applicant has any questions regarding the Examiner's positions or has other questions regarding this communication or even previous communications, Applicant is strongly encouraged to contact Examiner Andrew J. Fischer whose telephone number is (703) 305-0292. If attempts to reach the Examiner by telephone are unsuccessful, the

required to point out *any* supposed errors in his next response.

¹⁹ *E.g.*, if the Examiner rejected a claim under §103 with two references, although not directly stated, it is the Examiner's implied position that the references are analogous art.

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Examiner's immediate supervisor, Robert Olszewski, can be reached at (703) 308-5183. The fax number for facsimile responses is now (703) 872-9306.

AJF 12/12/04

Andrew J. Fischer
Primary Examiner
Art Unit 3627

AJF
December 12, 2004